UNITED STATES TAX COURT WASHINGTON, DC 20217

Scott Christopher Ryman,)
Petitioner,)
V.) Docket No. 29107-13
COMMISSIONER OF INTERNAL REVENUE,)
Respondent)

<u>ORDER</u>

On January 28, 2014, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground the petition was not filed within the time prescribed in the Internal Revenue Code.

Upon due consideration, it is

ORDERED that, on or before February 19, 2014, respondent shall file a Supplement to the motion to dismiss setting forth whether the ordinary mailing time set forth in respondent's motion takes into account irradiation of mail to the Tax Court.

(Signed) Michael B. Thornton Chief Judge

Dated: Washington, D.C. January 29, 2014